TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office FLOOR DEBATE

January 24, 2001 LB 124

examples of tax notices and you'll see on the first one, this is from Fillmore County, we're going to jump around here in counties so that you have a variety of examples, this happens to be an actual tax notice from that county and you can see the we're already providing. information that One of innovations last year or for this year, due to a bill that we passed last year, in fact two innovations on this notice from a year ago, this one didn't happen to have back taxes due but if it...if it had we'd have included that information, but we've included two years of taxes on this particular notice. that change was also resisted, if I recall correctly, but I...it has turned out to be very beneficial to taxpayers. actually had constituents say they liked it. Isn't very often that happens, but I've actually had people tell me that they liked to see that information on their property tax notice. Now, where on this property tax notice for Fillmore County might we be able to put the information that we're talking about in LB 124? Could we put that information over there in the block that says special messages. We've already got kind of a credit information block over there. It says other credits include \$34.38 in state tax credit. If you look at LB 124 and you look at the language that appears on page 3, on lines 14 through 16, it simply says, "State aid received by local governments for the delivery of services attributed to this property based on its assessed valuation is". Would that language fit in that block? Could you put a four- or five-digit number in that block? I'll bet we could. The next tax statement is one...now, this is not an actual tax statement. This is a made-up tax statement, but we wanted you to be able to see another format for a property tax statement. In this instance, we have the state tax credit in the upper right-hand corner of the tax notice. This one happens to be \$7. But, again, we have room on the form where I think we could include the language that would be required by LB 124 and the amount that would be calculated so that we knew what number to put in there. In this one, for example, you see that we have unpaid back taxes and we've had room to get that onto the tax statement. Now, what kind of information would we have as a result of LB 124? The last page in the handout is a calculation based on an actual piece of property. haven't given you the tax notice, but this is an actual piece of property in Merrick County, and you can see that we have